

## VOW to Hire Heroes Act of 2011

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The VOW to Hire Heroes Act of 2011 made changes to the Work Opportunity Tax Credit (WOTC). The Act added two new categories to the existing qualified veteran targeted group and made the WOTC available to certain tax-exempt employers as a credit against the employer's share of social security tax. The Act allows employers to claim the WOTC for veterans certified as qualified veterans and who begin work before January 1, 2013.

The credit can be as high as \$9,600 per qualified veteran for for-profit employers or up to \$6,240 for qualified tax-exempt organizations, but the amount of the credit will depend on a number of factors, including the length of the veteran's unemployment before hire, the number of hours the veteran works, and the veteran's first-year wages.

The credit is available to qualified employers, including qualified tax-exempt organizations, that hire qualified veterans before January 1, 2013.

So the credit may be available for tax years 2011, 2012 and 2013, depending on when the qualified veteran is hired.

The VOW to Hire Heroes Act of 2011, adds two new categories of veterans to the qualified veteran targeted group as of November 22, 2011:

- Veterans certified as having aggregate periods of unemployment of at least 4 weeks but less than 6 months, and
- Veterans certified as having aggregate periods of unemployment of 6 months or more in the year prior to being hired. (See special Maximum Amount of Credit chart on the Frequently Asked Questions page on [IRS.gov](http://IRS.gov) for more details.)
- The Act also makes the credit available to qualified tax-exempt organizations as a credit against the employer share of social security tax.
- This credit is available to employers, including qualified tax-exempt organizations, who hire qualified veterans who begin work before January 1, 2013.

Attached are two drop-in articles to use in your outreach efforts (one is for veterans and one is for employers). For more information, click on this link to the news release on [IRS.gov](http://IRS.gov), [Expanded Work Opportunity Tax Credit Available for Hiring Qualified Veterans](#).

[Attention Veterans: Tell employers about possible tax credits for hiring you - Download PDF](#)